
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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MEMORANDUM

DATE: May 2007

TO: Assessing Officials

FROM: Barry Wood
Director, Assessment Division

RE: 2006 Assessment Appeal Deadline

Section 162 of Senate Enrolled Act 287-2007 extends the time that taxpayers have to appeal their March 1, 2006 assessment under IC 6-1.1-15-1 to not later than the later of (1) forty-five (45) days after the tax statement under IC 6-1.1-22 or the provisional tax statement under IC 6-1.1-22.5 is given to the taxpayer; or (2) July 1, 2007. This section applies even if a county has previously sent out Notices of Assessment (Form 11's) for the March 1, 2006 assessment. This extended appeal deadline is only for the March 1, 2006 assessment date, and does not affect appeal deadlines for 2007 or other assessment years.

SECTION 162. [EFFECTIVE JULY 1, 2006 (RETROACTIVE)] (a) The definitions in IC 6-1.1-1 apply throughout this SECTION.

(b) A reference in this SECTION to IC 6-1.1-15-1 is a reference to that section as in effect on July 1, 2006.

(c) Notwithstanding IC 6-1.1-15-1(b)(1), a taxpayer that receives a tax statement under IC 6-1.1-22 or a provisional tax statement under IC 6-1.1-22.5 for the first installment of property taxes first due and payable in 2007 may appeal the assessment under IC 6-1.1-15-1 by requesting in writing a preliminary conference with the county or township official referred to in IC 6-1.1-15-1(a) not later than the later of:

(1) forty-five (45) days after:

(A) the tax statement under IC 6-1.1-22; or

(B) provisional tax statement under IC 6-1.1-22.5;

is given to the taxpayer; or

(2) July 1, 2007.

(d) This SECTION expires January 1, 2009.

Please note that July 1, 2007 is on a Sunday. Per IC 36-2-15-4, the filing deadline would be Monday, July 2, 2007. Also, the time frame for the appeal deadline based on the tax statement would start from the date of mailing - that is when notice is "given".

IC 36-2-15-4

Legal action on days office is closed

Sec. 4. A legal action required to be taken in the assessor's office on a day when his office is closed under section 3 of this chapter may be taken on the next day his office is open.

As added by Acts 1980, P.L.212, SEC.1.

Please contact Barry Wood or Lori Harmon at (317) 232-3773 or e-mail bwood@dlgf.in.gov or lharmon@dlgf.in.gov if there are questions regarding this memorandum.